

**Heartland Presbytery
Statement of Financial Position
April 30, 2010**

	Current Year	Prior Year
ASSETS		
Operating		
1001000 · Cash @ UMB	324,894.44	390,952.85
1001002 · Petty Cash	100.33	117.56
1001135 · Due From Heartland Center	211,238.53	232,342.85
1001200 · Note Receivable HPC	127,692.67	127,692.67
Total Operating	663,925.97	751,105.93
Designated		
2001220 · Investment - Linwood Property	114,261.43	114,261.43
2001221 · CDC#3241 Van Brunt Interest	8,169.12	8,055.65
2001223 · CDC#3262 Presbytery Land Interest	11,762.51	11,599.11
2001230 · Church Development Corporation	96,490.69	95,150.28
2001231 · Dess Caylor Investment	3,639.61	3,639.61
2001232 · ODESSA New Horizons Loan	587,998.35	0.00
2001260 · Land for New Church Dev	0.00	730,529.91
2001271 · Note Receivable KCKS FPC	13,162.50	6,000.00
Total Designated	835,484.21	969,235.99
Plant		
3001360 · Land	88,191.80	88,191.80
3001362 · Buildings	2,680,087.24	2,680,087.24
3001364 · Equipment	312,956.70	312,956.70
3001366 · Accum Dep - Buildings	-2,100,690.63	-2,016,653.07
Total Plant	980,545.11	1,064,582.67
Restricted		
4001422 · CDC#3133 1921 Bldg Windws	296,804.50	292,681.40
4001425 · CDC#3094 Urban NW Roanoke	8,855.03	8,732.02
4001429 · Roanoke Receivable From HP	0.00	7,913.32
4001445 · CPM DeWitt Candidate Scholarship (Mkt Value Adj)	22,025.49	22,025.49
4001446 · CPM HP Candidate Scholarship (Mkt Value Adj)	18,994.86	18,994.86
4001447 · HPC Walters-Swanner Camper Scholarship (Mkt Value Adj)	1,907.49	1,907.49
4001448 · CPM Roy Caraway Candidate Scholarship (Mkt Value Adj)	2,232.22	2,232.22
4001449 · CPM Brown Marsh Candidate Scholarship (Mkt Value Adj)	653.81	653.81
4001450 · CPM Zimmer Candidate Scholarship (Mkt Value Adj)	19,722.08	22,842.08
4001461 · CPM John Patton Candidate Scholarship (Mkt Value Adj)	6,835.39	6,835.39
4001462 · HP Endowment (Mkt Value Adj)	9,212.27	9,212.27
4001463 · Asset Management (Mkt Value Adj)	4,938.99	4,938.99
Total Restricted	392,182.13	398,969.34
Endowment		
5001520 · HP Endowment	92,327.09	92,327.09
5001530 · Asset Management	50,000.00	50,000.00
5001540 · CPM DeWitt Candidate Scholarship	109,727.79	109,727.79
5001542 · CPM HP Candidate Scholarship	48,920.84	48,920.84
5001544 · CPM Zimmer Candidate Scholarship	73,127.70	73,127.70
5001546 · HPC Walters-Swanner Camper Scholarship	2,778.00	2,778.00
5001548 · CPM Roy Caraway Candidate Scholarship	5,749.03	5,749.03
5001550 · CPM Brown Marsh Candidate Scholarship	1,683.89	1,683.89
5001565 · CPM John Patton Candidate Scholarship	97,772.51	97,772.51
5001566 · Virginia Childers Scholarship	10,000.00	10,000.00
Total Endowment	492,086.85	492,086.85
TOTAL ASSETS	3,364,224.27	3,675,980.78

**Heartland Presbytery
Statement of Financial Position
April 30, 2010**

	Current Year	Prior Year
LIABILITIES & NET ASSETS		
LIABILITIES		
Operating		
1002110 · Deferred Income-PerCapita	5,419.78	7,013.54
1002121 · Roanoke Fund Loan/St. Mark's	0.00	25,844.74
Total Operating	5,419.78	32,858.28
Designated		
2002202 · Notes Payable SMA (Odessa)	37,499.96	0.00
2002225 · CDC#3241 Van Brunt	100,000.00	0.00
2002226 · CDC#3262 Presbytery Land	350,000.00	0.00
2003200 · Per Capita Surplus	0.00	-13,154.39
2003201 · CDC#3241 Van Brunt Interest	8,169.12	8,055.65
2003203 · CDC#3262 Presby Land Interest	11,762.51	11,599.11
2003205 · Presbytery Endowment Interest	14,798.72	9,523.04
2003206 · CDC Stewardship Accum Interest	21,578.96	20,238.55
2003210 · CDR New Ministries Fund	108,949.11	108,949.11
2003213 · Lenexa New Church Dev Land	0.00	730,529.91
2003214 · PCUSA Calendar & MSN Yearbooks	2,119.66	1,017.35
2003216 · Presbytery Causes	-2,533.83	-2,533.83
2003220 · Habitat House	15,000.00	15,000.00
2003226 · COM Emergency Assist To Pastor	3,565.00	2,137.00
2003228 · Presbytery Office Contingency	64,020.22	-35,492.55
2003230 · Fund for Flexible Spending	2,036.75	1,886.01
2003244 · HTC Deferred Maintenance	2,100.00	2,100.00
2003246 · PUMN Dess Caylor Investment	3,639.61	3,639.61
2003250 · LAMP Linwood Property	114,261.43	114,261.43
Total Designated	856,967.22	977,756.00
Plant		
3002361 · Presbytery Office Depreciation	-55,456.43	-42,723.11
3002362 · HPC Depreciation	-360,570.31	-291,579.67
3002364 · HTC Depreciation	-32,485.41	-30,171.81
Total Plant	-448,512.15	-364,474.59
Restricted		
4003410 · APCE Regional Event	4,108.36	0.00
4003411 · CMD Sponsored Events	2,057.89	0.00
4003412 · HTC Community Outreach	2,035.64	491.76
4003414 · HPC Camper Scholarships (Accum. Income)	225.46	153.11
4003417 · COM Clergy Assistance Fund	4,869.61	5,369.61
4003418 · CDC#3094 PUMN Invest Roanoke	8,855.03	8,723.06
4003419 · KCMO Roanoke PC	80,000.00	80,000.00
4003420 · MSJ Peacemaking Offering	2,630.52	4,220.01
4003422 · CDR Juntos En Cristo	6,672.33	922.36
4003423 · PUMN Urban Network From Roanoke PC	1,715.68	1,715.68
4003428 · Lenexa New Church Development	54,386.11	53,956.60
4003432 · LAMP Lyle-1921 Bldg Windows	296,804.50	292,381.01
4003434 · MSJ Hunger Fnd/2 Cents/Meal	2,792.02	2,520.86
4003436 · MSJ Central America Trip	6,992.03	16,449.28
4003437 · Garnett Presbyterian Church	14,029.79	14,029.79
4003438 · KCMO Ruskin Heights Presbyterian Church	18,580.29	0.00
4003439 · Commissioned Lay Pastors	1,639.47	1,639.47
4003440 · CPM HP Candidate Scholarship (Accum. Income)	84,415.63	69,813.91
4003442 · CPM Zimmer Scholarship (Accum. Income)	7,122.81	3,646.40

**Heartland Presbytery
Statement of Financial Position
April 30, 2010**

	<u>Current Year</u>	<u>Prior Year</u>
4003443 · CPM Zimmer Candidate Scholarship (Mkt Val Adj)	19,722.08	19,722.08
4003445 · CPM DeWitt Candidate Scholarship (Mkt Val Adj)	22,025.49	22,025.49
4003446 · CPM HP Candidate Scholarship (Mkt Val Adj)	13,738.46	17,994.86
4003447 · HPC Walters-Swanner Camper Scholarship (Mkt Val Adj)	1,907.49	1,907.49
4003448 · CPM Roy Caraway Candidate Scholarship (Mkt Val Adj)	2,232.22	2,232.22
4003449 · CPM Brown Marsh Candidate Scholarship (Mkt Val Adj)	653.81	653.81
4003450 · CRC Catalog Escrow	8.40	8.40
4003451 · CRC Revolving	449.04	715.85
4003453 · SJM.Thwake Kenya Project	3,180.07	0.00
4003454 · Immigrant Fellowship Fund	1,152.00	0.00
4003455 · Presbytery Sabbatical Fund	4,128.10	4,128.10
4003456 · W&F Media Fund	1,346.19	1,346.19
4003457 · Pentecost Offering/Youth	6,516.00	6,516.00
4003458 · MSJ Disaster Relief Fund	20,922.59	20,655.51
4003459 · National Stewardship Event	10,569.54	13,540.69
4003460 · CPM John Patton Candidate Scholarship (Mkt Val Adj)	6,835.39	6,835.39
4003462 · HP Endowment (Mkt Val Adj)	9,212.27	9,212.27
4003463 · Asset Management (Mkt Val Adj)	4,938.99	4,938.99
4003466 · Virginia Childers (Accum. Income)	394.83	253.09
4003468 · GA Grants	-1,784.75	0.00
4003501 · Presbytery Legal Defense	63,762.16	78,637.38
4003601 · KCK FPC Memorial Fund	36,033.37	0.00
Total Restricted Funds	827,876.91	767,356.72
Endowment		
5003505 · HP Endowment	92,327.09	92,327.09
5003507 · Asset Management Fund	50,000.00	50,000.00
5003510 · CPM DeWitt Candidate Scholarship	109,727.79	109,727.79
5003512 · CPM HP Candidate Scholarship	48,920.84	48,920.84
5003514 · CPM Zimmer Candidate Scholarship	73,127.70	73,127.70
5003516 · HPC Walters-Swanner Camper Scholarship	2,778.00	2,778.00
5003518 · CPM Roy Caraway Candidate Scholarship	5,749.03	5,749.03
5003520 · CPM Brown Marsh Candidate Scholarship	1,683.89	1,683.89
5003550 · CPM John Patton Candidate Scholarship	97,772.51	97,772.51
5003566 · Virginia Childers Scholarship	10,000.00	10,000.00
Total Endowment	492,086.85	492,086.85
TOTAL LIABILITIES	1,733,838.61	1,905,583.26
NET ASSETS		
Operating/Restricted Funds Net Balance	201,328.40	341,340.26
Plant Fund Net Balance	1,429,057.26	1,429,057.26
TOTAL NET ASSETS	1,630,385.66	1,770,397.52
TOTAL LIABILITIES & NET ASSETS	3,364,224.27	3,675,980.78
	0.00	0.00